IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

I.T.A. No. 298 of 2006
Date of decision : 17.5.2007

The Commissioner of Income Tax,
Faridabad

....Petitioner through
Mr.Yogesh Putney,
Advocate

Versus

Smt. Sheela Satyawadi

...Respondent through
none

CORAM : HON'BLE MR. JUSTICE VIJENDER JAIN,
CHIEF JUSTICE
HON'BLE MR.JUSTICE MAHESH GROVER

....

1. Whether Reporters of Local Newspapers may be allowed to see the judgment?
2. To be referred to the Reporters or not?
3. Whether the judgment should be reported in the Digest?

...

Vijender Jain, Chief Justice (Oral)

This appeal has been filed by the revenue raising the following questions of law :

"a) Whether the Hon'ble ITAT on the facts and circumstances of the case was right in law in confirming the order of the CIT(A) in deleting addition of Rs.1,52,733/- when the initial onus which vested on the assessee to prove the genuineness and correctness of the transaction alleged by him, was never discharged to the satisfaction of the Assessing Officer.

b) Whether the Hon'ble ITAT on the facts and circumstances of the case was right in relying on its decision in ITA No.881/Del/2004 dated 28-05-2004 given in the case of Smt. Sunita Gupta w/o Sh.R.C.Gupta, 103/16, Faridabad in which the assessment was annulled on a legal issue. This legal issue, relating to reopening of assessment u/s 148 of the Income Tax Act was raised by the assessee in the cross objections but was later on withdrawn before the ITAT."

By the impugned order, the ITAT had also disposed of ITA No.943(Del)/04, for the Assessment Year 1995-96, Income-tax Officer, Ward-I(1), Faridabad v. Shri Satish Chand Sethi, 939/15, Faridabad. Against the order passed in the said case, the revenue filed ITA No.37 of 2006, which was disposed of by a Division Bench of this Court on 1.2.2007.

Since the present appeal also arises out of the same order of ITAT, therefore, following the ratio of ITA No.37 of 2006 **The Commissioner of Income Tax, Faridabad v. Satish Chand Sethi**, we dismiss this appeal.

(VIJENDER JAIN)
CHIEF JUSTICE

17.5.2007

(MAHESH GROVER)
JUDGE

dss